# CLAIMS

What is claimed is:

1      1.     A system for consolidating adjustments comprising:

2         an adjustment journal configured for receiving at least one adjustment entry;

3         a proforma consolidation processor configured for consolidating the at least

4    one adjustment entry into at least one consolidated adjustment entry; and

5         a pending journal configured for storing the at least one consolidated

6    adjustment entry.


1      2.     The system of claim 1 further comprising an inquiry module configured for

2    displaying the at least one consolidated adjustment entry.


1      3.     The system of claim 1 further comprising an inquiry module configured for

2    displaying at least one proforma ledger balance.


1      4.     The system of claim 1 further comprising a post module configured for

2    posting the at least one consolidated adjustment entry to the consolidation ledger.


1      5.     The system of claim 1 wherein the proforma consolidation processor further

2    comprises a proforma inter-company eliminations module configured for performing

3    inter-company eliminations on the at least one adjustment entry.


1      6.     The system of claim 1 wherein the proforma consolidation processor further

2    comprises a proforma NCI eliminations module configured for performing non-controlling

3    interest eliminations on the at least one adjustment entry.

1    7.    The system of claim 1 wherein the proforma consolidation processor further
2    comprises a proforma equitization module configured for performing equitization on the
3    at least one adjustment entry.

1    8.    A method for consolidating adjustments comprising:
2          receiving at least one adjustment entry from an adjustment journal;
3          consolidating the at least one adjustment entry to generate at least one
4    consolidated adjustment entry; and
5          storing the at least one consolidated adjustment entry in a pending journal.

1    9.    The method of claim 8 further comprising displaying the at least one
2    consolidated adjustment entry.

1    10.    The method of claim 8 further comprising displaying at least one proforma
2    ledger balance.

1    11.    The method of claim 8 further comprising posting the at least one
2    consolidated adjustment entry to the consolidation ledger.

1    12.    The method of claim 8 wherein consolidating the at least one adjustment
2    entry further comprises consolidating inter-company eliminations.

1    13.    The method of claim 8 wherein consolidating the at least one adjustment
2    entry further comprises consolidating non-controlling interest eliminations.

1    14.    The method of claim 8 wherein consolidating the at least one adjustment
2    entry further comprises performing equitization on the at least one adjustment entry.

1        15.     A computer readable medium having embodied thereon a program, the

2    program being executable by a machine to perform a method for consolidating

3    adjustments comprising:

4               receiving at least one adjustment entry from an adjustment journal;

5               consolidating the at least one adjustment entry to generate at least one

6    consolidated adjustment entry; and

7               storing the at least one consolidated adjustment entry in a pending journal.


1        16.     A method for applying adjustments to a consolidated ledger comprising:

2               receiving at least one adjustment entry;

3               consolidating the at least one adjustment entry to generate at least one

4    consolidated adjustment entry; and

5               posting the at least one consolidation adjustment entry to the consolidation

6    ledger.


1        17.    The method of claim 16 further comprising storing the at least one

2    consolidated adjustment entry in a pending journal prior to posting.


1        18.    The method of claim 16 wherein consolidating the at least one adjustment

2    entry further comprises consolidating inter-company eliminations.


1        19.    The method of claim 16 wherein consolidating the at least one adjustment

2    entry further comprises consolidating non-controlling interest eliminations.


1        20.    The method of claim 16 wherein consolidating the at least one adjustment

2    entry further comprises performing equitization on the at least one adjustment entry.

21.　A computer readable medium having embodied thereon a program, the program being executable by a machine to perform a method for applying adjustments to a consolidated ledger comprising:

receiving at least one adjustment entry;

consolidating the at least one adjustment entry to generate at least one consolidated adjustment entry; and

posting the at least one consolidated adjustment entry to the consolidation ledger.

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